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2 United States Attorney

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CLERK OF COURT  
NORTHERN DISTRICT OF CALIFORNIA

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8 UNITED STATES DISTRICT COURT FOR THE  
9 NORTHERN DISTRICT OF CALIFORNIA  
10 OAKLAND DIVISION

MMC

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

14 ARLANDA E. JOHNSON,

15 Defendant.

Criminal No. CR-

CR - 02 - 0004

VIOLATIONS: 26 USC § 7206(2) -  
Aiding and Assisting in the Preparation  
Of False Tax Returns

OAKLAND VENUE

16  
17 INDICTMENT

18 The Grand Jury charges:

19 COUNTS ONE THROUGH THIRTY-NINE: (26 U.S.C. § 7206(2))

20 On or about the dates set forth below, in the Northern District of California, the defendant

21 ARLANDA E. JOHNSON

22 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel, and advise,  
23 the preparation and presentation to the Internal Revenue Service of false and fraudulent U.S. Individual  
24 Income Tax Returns, Forms 1040 and 1040X, for the taxpayers and calendar years specified below in  
25 that the defendant Johnson prepared the tax returns described below which contained one or more  
26 Schedules C (Profit or Loss From Business) which claimed net losses, whereas, the defendant then and  
27 there well knew the taxpayers were not entitled to claim such net losses.

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COUNT	DATE OF OFFENSE ON OR ABOUT	TAXPAYER(S)	CALENDAR TAX YEAR	SCHEDULE C LOSSES CLAIMED ON RETURN
1	03/22/98	Bobby E. Brazil & Greta D. Brazil	1994	\$3,419
2	03/22/98	Bobby E. Brazil & Greta D. Brazil	1995	\$4,610
3	02/05/99	Bobby E. Brazil & Greta D. Brazil	1996	\$7,383
4	04/15/98	Bobby E. Brazil & Greta D. Brazil	1997	\$10,356
5	04/15/99	Bobby E. Brazil & Greta D. Brazil	1998	\$6,189
6	04/15/99	Byron E. Bynum & Ernestine O. Bynum	1995	\$2,012
7	06/03/99	Byron E. Bynum & Ernestine O. Bynum	1996	\$3,530
8	06/03/99	Byron E. Bynum & Ernestine O. Bynum	1997	\$2,434
9	04/16/99	Byron E. Bynum & Ernestine O. Bynum	1998	\$5,855
10	01/07/98	Thermon W. Dunn & Alice M. Dunn	1994	\$3,005
11	01/07/98	Thermon W. Dunn & Alice M. Dunn	1995	\$4,049
12	01/07/98	Thermon W. Dunn & Alice M. Dunn	1996	\$5,194
13	04/15/98	Thermon W. Dunn & Alice M. Dunn	1997	\$4,202
14	04/15/99	Thermon W. Dunn & Alice M. Dunn	1998	\$10,443
15	05/22/98	Charles M. Henderson & Janice M. Henderson	1994	\$6,623
16	05/22/98	Charles M. Henderson & Janice M. Henderson	1995	\$7,611
17	05/21/98	Charles M. Henderson & Janice M. Henderson	1996	\$6,057
18	05/22/98	Charles M. Henderson & Janice M. Henderson	1997	\$5,874

COUNT	DATE OF OFFENSE ON OR ABOUT	TAXPAYER(S)	CALENDAR TAX YEAR	SCHEDULE C LOSSES CLAIMED ON RETURN
19	04/15/99	Charles M. Henderson & Janice M. Henderson	1998	\$3,817
20	04/16/98	Jimmie Patin & Ava M. Patin	1994	\$4,476
21	04/16/98	Jimmie Patin & Ava M. Patin	1995	\$4,912
22	04/16/98	Jimmie Patin & Ava M. Patin	1996	\$5,070
23	04/15/98	Jimmie Patin & Ava M. Patin	1997	\$5,305
24	04/15/99	Jimmie Patin & Ava M. Patin	1998	\$4,021
25	04/30/98	Kenneth W. Scott & Ethel I. Scott	1994	\$9,852
26	05/11/98	Kenneth W. Scott & Ethel I. Scott	1995	\$7,582
27	05/10/98	Kenneth W. Scott & Ethel I. Scott	1996	\$9,029
28	04/29/98	Kenneth W. Scott & Ethel I. Scott	1997	\$13,452
29	04/15/99	Kenneth W. Scott & Ethel I. Scott	1998	\$13,044
30	02/19/98	Albert E. Hall & Louise Hall	1994	\$5,648
31	02/18/98	Albert E. Hall & Louise Hall	1995	\$5,426
32	02/18/98	Albert E. Hall & Louise Hall	1996	\$11,412
33	04/15/98	Albert E. Hall & Louise Hall	1997	\$12,988
34	03/21/99	Dewayne Johnson & Amy M. Johnson	1995	\$4,048
35	03/21/99	Dewayne Johnson & Amy M. Johnson	1996	\$4,297
36	04/15/99	Dewayne Johnson & Amy M. Johnson	1998	\$4,693

COUNT	DATE OF OFFENSE ON OR ABOUT	TAXPAYER(S)	CALENDAR TAX YEAR	SCHEDULE C LOSSES CLAIMED ON RETURN
37	04/20/98	Christopher McIver & Rose McIver	1994	\$9,004
38	07/10/98	Christopher McIver & Rose McIver	1995	\$9,327
39	04/15/99	Keith Jones & Dandriel C. Jones	1998	\$9,805

In violation of Title 26, United States Code, Section 7206(2).

COUNT FORTY: (26 U.S.C. § 7206(2))

On or about September 8, 1998, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent Amended U.S. Individual Income Tax Return, Form 1040X, for Albert E. Hall and Louise Hall for the calendar year 1996 in that the defendant Johnson prepared the amended tax return for 1996 which contained a Schedule A (Itemized Deductions) which claimed an increase in charitable contributions to a total amount of \$14,842, whereas, the defendant then and there well knew that Albert E. Hall and Louise Hall were entitled to claim charitable contributions in the amount of only \$6,230.

In violation of Title 26, United States Code, Section 7206(2).

COUNT FORTY-ONE: (26 U.S.C. § 7206(2))

On or about April 15, 1999, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Albert E. Hall and Louise Hall for the calendar year 1998 in that the defendant Johnson prepared the amended tax return for 1998 which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the amount of \$12,137, whereas, the defendant then and there well knew that Albert E. Hall and Louise Hall were entitled to

1 claim charitable contributions in the amount of only \$961.

2 In violation of Title 26, United States Code, Section 7206(2).

3 COUNT FORTY-TWO: (26 U.S.C. § 7206(2))

4 On or about April 15, 1998, in the Northern District of California, the defendant

5 ARLANDA E. JOHNSON

6 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
7 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.

8 Individual Income Tax Return, Form 1040, for Christopher McIver and Rose McIver for the calendar  
9 year 1997 in that the defendant Johnson prepared the amended tax return for 1997 which contained a

10 Schedule C (Profit or Loss From Business) which claimed a net loss in the amount of \$9,373 and

11 which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the  
12 amount of \$715, whereas, the defendant then and there well knew that Christopher McIver and Rose

13 McIver were not entitled to such net loss and were entitled to claim charitable contributions in the  
14 amount of only \$358.

15 In violation of Title 26, United States Code, Section 7206(2).

16 COUNT FORTY-THREE: (26 U.S.C. § 7206(2))

17 On or about April 25, 1999, in the Northern District of California, the defendant

18 ARLANDA E. JOHNSON

19 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
20 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.

21 Individual Income Tax Return, Form 1040, for Christopher McIver and Rose McIver for the calendar  
22 year 1998 in that the defendant Johnson prepared the amended tax return for 1998 which contained a

23 Schedule A (Itemized Deductions) which claimed charitable contributions in the amount of \$6,006,

24 whereas, the defendant then and there well knew that Christopher McIver and Rose McIver were  
25 entitled to claim charitable contributions in the amount of only \$1,500.

26 In violation of Title 26, United States Code, Section 7206(2).

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1 COUNTS FORTY-FOUR THROUGH FORTY-SEVEN: (26 U.S.C. § 7206(2))

2 On or about the dates set forth below, in the Northern District of California, the defendant  
3  
4 ARLANDA E. JOHNSON  
5 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
6 the preparation and presentation to the Internal Revenue Service of false and fraudulent U.S. Individual  
7 Income Tax Returns, Forms 1040, for Valerie Burley for the calendar years specified below in that the  
8 defendant Johnson prepared the tax returns described below which contained a Schedule C (Profit or  
9 Loss from Business) and a Schedule E (Supplemental Income and Loss) which claimed net losses,  
10 whereas, the defendant then and there well knew that Valerie Burley was not entitled to claim such net  
11 losses.

COUNT	DATE OF OFFENSE ON OR ABOUT	CALENDAR TAX YEAR	SCHEDULE C LOSSES CLAIMED ON RETURN	SCHEDULE E LOSSES CLAIMED ON RETURN
44	04/15/96	1995	\$2,278	\$1,012
45	04/15/97	1996	\$1,601	\$1,104
46	04/15/98	1997	\$2,319	\$ 575
47	04/15/99	1998	\$2,532	\$ 789

17 In violation of Title 26, United States Code, Section 7206(2).

18 COUNTS FORTY-EIGHT THROUGH FIFTY-ONE: (26 U.S.C. § 7206(2))

19 On or about the dates set forth below, in the Northern District of California, the defendant  
20  
21 ARLANDA E. JOHNSON  
22 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
23 the preparation and presentation to the Internal Revenue Service of false and fraudulent U.S. Individual  
24 Income Tax Returns, Forms 1040, for Bearl T. Harris and Artrenia M. Harris for the calendar years  
25 specified below in that the defendant Johnson prepared the tax returns described below which  
26 contained a Schedule A (Itemized Deductions) which claimed charitable contributions and  
27 unreimbursed uniform expenses, whereas, the defendant then and there well knew that Bearl T. Harris  
28 and Artrenia M. Harris were not entitled to claim such charitable contributions and unreimbursed  
uniform expenses.

COUNT	DATE OF OFFENSE ON OR ABOUT	CALENDAR TAX YEAR	CHARITABLE CONTRIBUTIONS	UNREIMBURSED UNIFORM EXPENSES
48	08/17/98	1995	\$6,010	\$368
49	08/17/98	1996	\$6,160	\$382
50	08/17/98	1997	\$6,190	\$389
51	06/23/99	1998	\$6,875	\$455

In violation of Title 26, United States Code, Section 7206(2).

COUNT FIFTY-TWO: (26 U.S.C. § 7206(2))

On or about March 27, 1998, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent Amended U.S. Individual Income Tax Return, Form 1040X, for Rodney and Shirley Callahan for the calendar year 1995 in that the defendant Johnson prepared the amended tax return for 1995 which contained a Schedule C (Profit or Loss From Business) which claimed a net loss in the amount of \$16,784, whereas, the defendant then and there well knew that Rodney Callahan and Shirley Callahan were entitled to claim a net loss on the Schedule C in the amount of only \$2,609.

In violation of Title 26, United States Code, Section 7206(2).

COUNTS FIFTY-THREE THROUGH FIFTY-FIVE: (26 U.S.C. § 7206(2))

On or about the dates set forth below, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of false and fraudulent U.S. Individual Income Tax Returns, Forms 1040, for Rodney S. Callahan and Shirley Y. Callahan for the calendar years specified below in that the defendant Johnson prepared the tax returns described below which contained a Schedule C (Profit or Loss from Business) which claimed a net loss and which contained a Schedule A (Itemized Deductions) which claimed unreimbursed employee business expenses, whereas, the defendant then and there well knew that Rodney S. Callahan and Shirley Y. Callahan were not

entitled to claim such net losses and such unreimbursed employee business expenses.

COUNT	DATE OF OFFENSE ON OR ABOUT	CALENDAR TAX YEAR	SCHEDULE C LOSSES CLAIMED ON RETURN	UNREIMBURSED EMPLOYEE BUSINESS EXPENSES CLAIMED ON RETURN
53	04/07/98	1996	\$17,254	\$3,919
54	07/15/98	1997	\$17,964	\$2,914
55	04/15/99	1998	\$18,860	\$3,777

In violation of Title 26, United States Code, Section 7206(2).

COUNT FIFTY-SIX: (26 U.S.C. § 7206(2))

On or about October 4, 1998, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent Amended U.S. Individual Income Tax Return, Form 1040X, for Rodney B. Swanson and Franchonne D. Swanson for the calendar year 1995 in that the defendant Johnson prepared the amended tax return for 1995 which contained a Schedule A (Itemized Deductions) which claimed unreimbursed employee business expenses in the amount of \$2,433 and charitable contributions in the amount of \$5,904, whereas, the defendant then and there well knew that Rodney B. Swanson and Franchonne D. Swanson were not entitled to such unreimbursed employee business expenses and were entitled to claim charitable contributions in the amount of only \$1,200.

In violation of Title 26, United States Code, Section 7206(2).

COUNT FIFTY-SEVEN: (26 U.S.C. § 7206(2))

On or about August 31, 1998, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent Amended U.S. Individual Income Tax Return, Form 1040X, for Rodney B. Swanson and Franchonne D.



1 Swanson for the calendar year 1996 in that the defendant Johnson prepared the amended tax return for  
2 1996 which contained a Schedule A (Itemized Deductions) which claimed unreimbursed employee  
3 business expenses in the amount of \$2,663 and charitable contributions in the amount of \$6,458,  
4 whereas, the defendant then and there well knew that Rodney B. Swanson and Franchonne D. Swanson  
5 were not entitled to such unreimbursed employee business expenses and were entitled to claim  
6 charitable contributions in the amount of only \$1,200.

7 In violation of Title 26, United States Code, Section 7206(2).

8 COUNT FIFTY-EIGHT: (26 U.S.C. § 7206(2))

9 On or about October 7, 1998, in the Northern District of California, the defendant  
10 ARLANDA E. JOHNSON  
11 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
12 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.  
13 Individual Income Tax Return, Form 1040, for Rodney B. Swanson and Franchonne D. Swanson for  
14 the calendar year 1997 in that the defendant Johnson prepared the tax return for 1997 which contained  
15 a Schedule C (Profit or Loss From Business) for Shaperite Concepts which claimed a net loss in the  
16 amount of \$3,141, and which contained a Schedule A (Itemized Deductions) which claimed  
17 unreimbursed employee business expenses in the amount of \$2,673 and charitable contributions in the  
18 in the amount of \$6,281, whereas, the defendant then and there well knew that Rodney B. Swanson and  
19 Franchonne D. Swanson were entitled to a net loss from Shaperite Concepts in the amount of only  
20 \$2,161, were not entitled to such unreimbursed employee business expenses, and were entitled to claim  
21 charitable contributions in the amount of only \$1,800.

22 In violation of Title 26, United States Code, Section 7206(2).

23 COUNT FIFTY-NINE: (26 U.S.C. § 7206(2))

24 On or about April 15, 1999, in the Northern District of California, the defendant  
25 ARLANDA E. JOHNSON  
26 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
27 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.  
28 Individual Income Tax Return, Form 1040, for Rodney B. Swanson and Franchonne B. Swanson for

1 the calendar year 1998 in that the defendant Johnson prepared the tax return for 1998 which contained  
2 a Schedule C (Profit or Loss From Business) for Shaperite Concepts which claimed a net loss in the  
3 amount of \$3,294, and which contained a Schedule A (Itemized Deductions) which claimed  
4 unreimbursed employee business expenses in the amount of \$3,085 and charitable contributions in the  
5 in the amount of \$6,457, whereas, the defendant then and there well knew that Rodney B. Swanson and  
6 Franchonne D. Swanson were entitled to a net loss from Shaperite Concepts in the amount of only  
7 \$2,236, were not entitled to such unreimbursed employee business expenses, and were entitled to claim  
8 charitable contributions in the amount of only \$1,200.

9 In violation of Title 26, United States Code, Section 7206(2).

10 COUNT SIXTY: (26 U.S.C. § 7206(2))

11 On or about April 15, 1995, in the Northern District of California, the defendant  
12 ARLANDA E. JOHNSON  
13 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
14 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.  
15 Individual Income Tax Return, Form 1040, for Yolanda V. Brown for the calendar year 1994 in that  
16 the defendant Johnson prepared the tax return for 1994 which claimed head of household filing status,  
17 which contained a Schedule C (Profit or Loss From Business) for Photography which claimed a net  
18 loss of \$648, and which contained a Schedule C (Profit or Loss From Business) for Yo-Rainbow  
19 Flowers which claimed expenses for office expense, repairs, taxes and license, travel, utilities and a  
20 table totaling \$1,846, whereas, the defendant then and there well knew that Yolanda V. Brown was not  
21 entitled to claim head of household filing status, was not entitled to claim such net loss from  
22 Photography and was not entitled to claim such expenses for Yo-Rainbow Flowers.

23 In violation of Title 26, United States Code, Section 7206(2).

24 COUNT SIXTY-ONE: (26 U.S.C. § 7206(2))

25 On or about April 15, 1996, in the Northern District of California, the defendant  
26 ARLANDA E. JOHNSON  
27 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
28 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.

1 Individual Income Tax Return, Form 1040, for Yolanda V. Brown for the calendar year 1995 in that  
2 the defendant Johnson prepared the tax return for 1995 which claimed head of household filing status,  
3 which contained a Schedule C (Profit or Loss From Business) for Photography which claimed a net  
4 loss of \$644, and which contained a Schedule C (Profit or Loss From Business) for Yo-Rainbow  
5 Flowers which claimed expenses for office expense, repairs, taxes and licenses, travel, and utilities  
6 totaling \$1,079, whereas, the defendant then and there well knew that Yolanda V. Brown was not  
7 entitled to claim head of household filing status, was not entitled to claim such net loss from  
8 Photography and was not entitled to claim such expenses for Yo-Rainbow Flowers.

9 In violation of Title 26, United States Code, Section 7206(2).

10 COUNT SIXTY-TWO: (26 U.S.C. § 7206(2))

11 On or about April 15, 1997, in the Northern District of California, the defendant

12 ARLANDA E. JOHNSON

13 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
14 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.

15 Individual Income Tax Return, Form 1040, for Yolanda V. Brown for the calendar year 1996 in that  
16 the defendant Johnson prepared the tax return for 1996 which claimed head of household filing status,  
17 which contained a Schedule C (Profit or Loss From Business) for Photography which claimed a net  
18 loss of \$696, and which contained a Schedule C (Profit or Loss From Business) for Yo-Rainbow  
19 Flowers which claimed expenses for office expense, repairs, taxes and licenses, travel, and utilities  
20 totaling \$882, whereas, the defendant then and there well knew that Yolanda V. Brown was not entitled  
21 to claim head of household filing status, was not entitled to claim such net loss from Photography and  
22 was not entitled to claim such expenses for Yo-Rainbow Flowers.

23 In violation of Title 26, United States Code, Section 7206(2).

24 COUNT SIXTY-THREE: (26 U.S.C. § 7206(2))

25 On or about April 15, 1998, in the Northern District of California, the defendant

26 ARLANDA E. JOHNSON

27 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
28 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.

1 Individual Income Tax Return, Form 1040, for Yolanda V. Brown for the calendar year 1997 in that  
2 the defendant Johnson prepared the tax return for 1997 which claimed head of household filing status,  
3 which contained a Schedule C (Profit or Loss From Business) for Photography which claimed a net  
4 loss of \$1,497, and which contained a Schedule C (Profit or Loss From Business) for Yo-Rainbow  
5 Flowers which claimed expenses for insurance, office expense, repairs, meals, utilities and wages  
6 totaling \$1,431, whereas, the defendant then and there well knew that Yolanda V. Brown was not  
7 entitled to claim head of household filing status, was not entitled to claim such net loss from  
8 Photography and was not entitled to claim such expenses for Yo-Rainbow Flowers.

9 In violation of Title 26, United States Code, Section 7206(2).

10 COUNT SIXTY-FOUR: (26 U.S.C. § 7206(2))

11 On or about April 15, 1999, in the Northern District of California, the defendant

12 ARLANDA E. JOHNSON

13 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
14 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.  
15 Individual Income Tax Return, Form 1040, for Yolanda V. Brown for the calendar year 1998 in that  
16 the defendant Johnson prepared the tax return for 1998 which claimed head of household filing status,  
17 which contained a Schedule C (Profit or Loss From Business) for Yo-Rainbow Flowers which claimed  
18 expenses for insurance, office expense, repairs meals, utilities and wages totaling \$1,370, whereas, the  
19 defendant then and there well knew that Yolanda V. Brown was not entitled to claim head of  
20 household filing status and was not entitled to claim such expenses for Yo-Rainbow Flowers.

21 In violation of Title 26, United States Code, Section 7206(2).

22 COUNT SIXTY-FIVE: (26 U.S.C. § 7206(2))

23 On or about April 15, 1995, in the Northern District of California, the defendant

24 ARLANDA E. JOHNSON

25 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
26 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.  
27 Individual Income Tax Return, Form 1040, for Kevin Brown for the calendar year 1994 in that the  
28 defendant Johnson prepared the tax return for 1994 which claimed single filing status, and which

1 contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the amount of  
2 \$3,371, whereas, the defendant then and there well knew that Kevin Brown was not entitled to claim  
3 single filing status and was entitled to claim charitable contributions in the amount of only \$1,000.

4 In violation of Title 26, United States Code, Section 7206(2).

5 COUNT SIXTY-SIX: (26 U.S.C. § 7206(2))

6 On or about April 15, 1996, in the Northern District of California, the defendant

7 ARLANDA E. JOHNSON

8 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
9 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.

10 Individual Income Tax Return, Form 1040, for Kevin Brown for the calendar year 1995 in that the  
11 defendant Johnson prepared the tax return for 1995 which claimed single filing status, which contained  
12 a Schedule C (Profit or Loss From Business) for Image Services which claimed a net loss of \$6,027  
13 and which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the  
14 amount of \$2,749, whereas, the defendant then and there well knew that Kevin Brown was not entitled  
15 to claim single filing status, was not entitled to such net loss from Image Services, and was entitled to  
16 claim charitable contributions in the amount of only \$1,000.

17 In violation of Title 26, United States Code, Section 7206(2).

18 COUNT SIXTY-SEVEN: (26 U.S.C. § 7206(2))

19 On or about April 15, 1997, in the Northern District of California, the defendant

20 ARLANDA E. JOHNSON

21 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
22 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.

23 Individual Income Tax Return, Form 1040, for Kevin Brown for the calendar year 1996 in that the  
24 defendant Johnson prepared the tax return for 1996 which claimed single filing status, which contained  
25 a Schedule C (Profit or Loss From Business) for Image Services which claimed a net loss of \$2,124,  
26 and which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the  
27 amount of \$3,127, whereas, the defendant then and there well knew that Kevin Brown was not entitled  
28 to claim single filing status, was not entitled to such net loss from Image Services, and was entitled to

1 claim charitable contributions in the amount of only \$1,000.

2 In violation of Title 26, United States Code, Section 7206(2).

3 COUNT SIXTY-EIGHT: (26 U.S.C. § 7206(2))

4 On or about April 15, 1998, in the Northern District of California, the defendant

5 ARLANDA E. JOHNSON

6 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
7 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.

8 Individual Income Tax Return, Form 1040, for Kevin Brown for the calendar year 1997 in that the  
9 defendant Johnson prepared the tax return for 1997 which claimed single filing status, which contained  
10 a Schedule C (Profit or Loss From Business) for Image Services which claimed a net loss of \$3,592,  
11 and which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the  
12 amount of \$2,683 and other taxes in the amount of \$1,000, whereas, the defendant then and there well  
13 knew that Kevin Brown was not entitled to claim single filing status, was not entitled to such net loss  
14 from Image Services, was not entitled to claim a deduction for other taxes, and was entitled to claim  
15 charitable contributions in the amount of only \$1,000.

16 In violation of Title 26, United States Code, Section 7206(2).

17 COUNT SIXTY-NINE: (26 U.S.C. § 7206(2))

18 On or about April 15, 1999, in the Northern District of California, the defendant

19 ARLANDA E. JOHNSON

20 then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise,  
21 the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.

22 Individual Income Tax Return, Form 1040, for Kevin Brown for the calendar year 1998 in that the  
23 defendant Johnson prepared the tax return for 1998 which claimed single filing status, which contained  
24 a Schedule C (Profit or Loss From Business) for Image Services which claimed a net loss of \$4,462,  
25 and which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the  
26 amount of \$2,351 and other taxes in the amount of \$428, whereas, the defendant then and there well  
27 knew that Kevin Brown was not entitled to claim single filing status, was not entitled to such loss from  
28 Image Services, was not entitled to claim a deduction for other taxes, and was entitled to claim

1 charitable contributions in the amount of only \$1,000.

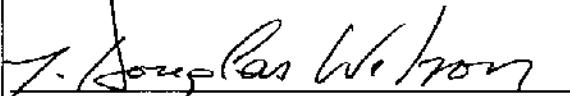
2 In violation of Title 26, United States Code, Section 7206(2).

3 A True Bill

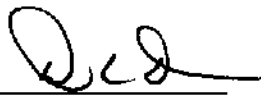
4  
5 Dated: \_\_\_\_\_

6 FOREPERSON \_\_\_\_\_

7 DAVID W. SHAPIRO  
8 United States Attorney

9   
10 J. DOUGLAS WILSON  
Chief, Criminal Section

11 Approved as to Form

12  
13 AUSA:   
14 DENIER